



Treasury Financial Manual

Bulletin No. 2013-02

Volume I

Retention: October 31, 2013

To: Heads of Government Departments, Agencies, and Others Concerned

Subject: Change to Transmittal Letter No. S2 12-03, U.S. Government Standard General Ledger Treasury Financial Manual (TFM) Supplement (USSGL)

1. Purpose

This TFM bulletin notifies agencies that the following Part I crosswalks available at <http://www.fms.treas.gov/ussgl/index.html> have been revised for fiscal 2012:

- Section IV, USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information;
- Section V, SF 133: Report on Budget Execution and Budgetary Resources and the Budget Program and Financing (P&F) Schedule (combined crosswalk);
- Section V, FMS 2108: Yearend Closing Statement;
- Section V, Statement of Net Cost;
- Section VI, Reclassified Balance Sheet.

2. Summary of Changes

USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information

- Added USSGL account 1190, "Other Cash."

FMS 2108: Yearend Closing Bulletin

Unexpended Balances:

- Column 6, "For Treasury Appropriation Fund Symbols With Imprest Funds": Added USSGL accounts 1190, "Other Cash"; 1193, "International Monetary Fund Assets – Reserve Position"; and 1194, "Exchange Stabilization Fund Assets – Holdings of Special Drawing Rights."

Footnote 2:

- Added Authorization Indicators 961, “Reserve Position”; and 965, “Holdings of Special Drawing Rights.”

Budget Program and Financing (P&F) Schedule

- Line 1950: Deleted USSGL account 4350, “Canceled Authority.”
- Line 1954: Deleted USSGL account 4350, “Canceled Authority.”
- Line 5010: Added USSGL accounts 1205, “Foreign Currency Denominated Equivalent Assets”; 1209, “Uninvested Foreign Currency”; 1670, “Foreign Investments”; 1671, “Discount on Foreign Investments”; 1672, “Premium on Foreign Investments”; and 1679, “Foreign Exchange Rate Revalue Adjustments – Investments.”
- Line 5011: Added USSGL accounts 1205, “Foreign Currency Denominated Equivalent Assets”; 1209, “Uninvested Foreign Currency”; 1670, “Foreign Investments”; 1671, “Discount on Foreign Investments”; 1672, “Premium on Foreign Investments”; and 1679, “Foreign Exchange Rate Revalue Adjustments – Investments.”
- Line 5082: Added USSGL account 4128, “Amounts Appropriated From Specific Invested TAFS – Transfers-In.”

Statement of Net Cost

- Line 1: Deleted duplicate USSGL account 6338, “Remuneration Interest.”

Reclassified Balance Sheet

- Line 2.8: Added USSGL accounts 1660, “Beneficial Interest in Trust”; and 1661, “Market Adjustment – Beneficial Interest in Trust”;
- Line 2.9: Deleted USSGL accounts 1660, “Beneficial Interest in Trust”; and 1661, “Market Adjustment – Beneficial Interest in Trust”;
- Line 6.10: Added Federal/NonFederal attribute domain value “N” for USSGL account 2410, “Liability for Clearing Accounts”;
- Footnote 11: Revised.

3. Effective Date

This bulletin is effective immediately.

4. Inquiries

Direct questions concerning this bulletin to the agency's USSGL Board representative or contact the USSGL Advisory Division staff at:

USSGL Advisory Division
Accounting Systems and Standards Directorate
Governmentwide Accounting
Financial Management Service
Department of the Treasury
Prince George's Metro Center II
3700 East-West Highway
Hyattsville, MD 20782
Telephone: 202-874-9980

A handwritten signature in black ink, appearing to read 'D. Lebryk', is positioned above the printed name and title.

Date: October 11, 2012

David A. Lebryk
Commissioner